

State of South Dakota

EIGHTIETH SESSION LEGISLATIVE ASSEMBLY, 2005

327L0562

HOUSE ENGROSSED NO. **SB 214** - 02/25/2005

This bill has been extensively amended (hoghoused) and may no longer be consistent with the original intention of the sponsor.

Introduced by: Senators Peterson (Jim), Bartling, Duenwald, Greenfield, Hansen (Tom), Hanson (Gary), Hundstad, Kloucek, Koetzle, Moore, Nesselhuf, Smidt, and Sutton (Dan) and Representatives Dykstra, Boomgarden, Brunner, Davis, Deadrick, Dennert, Frost, Fryslie, Garnos, Gassman, Gillespie, Glover, Hackl, Halverson, Hargens, Hunhoff, Jensen, Klaudt, Koistinen, Kroger, Lange, Nelson, Novstrup, O'Brien, Olson (Ryan), Pederson (Gordon), Peters, Putnam, Rausch, Rave, Rhoden, Rounds, Schafer, Sebert, Sigdestad, Street, Tidemann, and Vehle

1 FOR AN ACT ENTITLED, An Act to provide taxation benefits for certain soybean and
2 biodiesel facilities.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-47B-4 be amended to read as follows:

5 10-47B-4. The fuel excise tax rates for the tax imposed by this chapter are as follows:

- 6 (1) Motor fuel (except ethanol blends, E85 and M85 blends, and aviation gasoline)--\$.22
7 per gallon;
- 8 (2) Special fuel (except jet fuel and biodiesel blend)--\$.22 per gallon;
- 9 (3) Ethanol blends--\$.20 per gallon;
- 10 (4) Aviation gasoline--\$.06 per gallon;
- 11 (5) Jet fuel--\$.04 per gallon;
- 12 (6) E85 and M85--\$.10 per gallon;



- 1 (7) E85 and M85 used in aircraft--\$.04 per gallon;
- 2 (8) Liquid petroleum gas--\$.20 per gallon;
- 3 (9) Compressed natural gas--\$.10 per gallon;
- 4 (10) Biodiesel blend--\$.20 per gallon.

5 Section 2. That § 10-47B-4 be amended to read as follows:

6 10-47B-4. The fuel excise tax rates for the tax imposed by this chapter are as follows:

- 7 (1) Motor fuel (except ethanol blends, E85 and M85 blends, and aviation gasoline)--\$.22
- 8 per gallon;
- 9 (2) Special fuel (except jet fuel and biodiesel blend)--\$.22 per gallon;
- 10 (3) Ethanol blends--\$.20 per gallon;
- 11 (4) Aviation gasoline--\$.06 per gallon;
- 12 (5) Jet fuel--\$.04 per gallon;
- 13 (6) E85 and M85--\$.10 per gallon;
- 14 (7) E85 and M85 used in aircraft--\$.04 per gallon;
- 15 (8) Liquid petroleum gas--\$.20 per gallon;
- 16 (9) Compressed natural gas--\$.10 per gallon;
- 17 (10) Biodiesel blend--\$.22 per gallon.

18 Section 3. Section 2 of this Act is effective on January 1, 2010.